kept and used. *Green v. Van Buskirk*, 5 Wall. 307; *Walworth v. Harris*, 129 U. S. 355. So, for purposes of taxation, personal property may be separated from the owner, and he may be taxed on its account at the place where it is, although not the place of his domicile. *R. R. v. Penn.* (*State Tax on Foreign held Bonds*), 15 Wall. 300; *In re Romaine's Estate*, 127 N. Y. 80. So the *situs* of money on deposit in a bank has been held to be in the state where the deposit is. *In re Romaine's Estate*, *supra*; *State v. Hamlin*, 86 Me. 495. And the *situs* of a corporation may determine the *situs* of its stock, without regard to the locality of the stock certificates. *Young v. South Tredegar Iron Co.*, 85 Tenn. 189. But the *situs* of a debt has long been held to be the domicile of the creditor. *Cooley, Tax.*, pp. 14, 15; *Kirtland v. Hotchkiss*, 100 U. S. 496. Such is the New York rule. *In re Bronson*, 150 N. Y. 1. But a transfer depends on the laws of the state, not because of any theoretical speculation concerning the whereabouts of the debt, but because of the practical fact of its power over the person of the debtor. *R. R. v. Sturm*, 174 U. S. 710; *Blackstone v. Miller*, 188 U. S. 189.

TORTS—INFANTS—DAMAGES—EARNING POWER.—PORTER V. DEL. L. & W. R. Co., 134 FED. 155.—*Held*, that where in an action for injuries by an unemancipated infant, it appeared that she would fully recover before she became of age, she was not entitled to damages for loss of earning power.

In an action by a child against a railroad it may recover for diminished earning powers after it becomes of age, *Ft. Worth & D. C. Ry. Co. v. Robertson*, 14 L. R. A. 781; and the amount of damages it is to be allowed is a question for the judgment and conscience of the jurors guided by circumstances. *Rosencranz v. Lindell Ry. Co.*, 108 Mo. 9; but recovery cannot be had by plaintiff for diminished capacity to earn during minority, for such earnings belong to the father. *Tex. & P. Ry. Co. v. Morin*, 66 Tex. 225. It is error to instruct the jury that the infant's lessened earning power is an element of damages, unless limited to the time from which the child would be entitled to his own earnings. *Chicago Ry. Co. v. Krayenbuhl*, 65 Neb. 889.

TRIAL—INSTRUCTIONS—OPINION OF COURT.—BISHOP V. STATE, 84 S. W. 707 (ARK.).—After the jury had been out for some time they announced that they could not agree, when the court said: "I always have an opinion of the facts of a case, but it is not my province to indicate my opinion to you. It is your exclusive province to settle the fact, and mine to declare the law. However, I will say that if you agree upon the defendant's guilt, and are not able to agree upon the punishment, you may leave that to be fixed by me." In a few minutes the jury found verdict of guilty. *Held*, that such statement by the court was reversible error. Hill, C. J., and Riddick, J., *dissenting*.

The old common law rule that it is competent for a judge to give his opinion of the weight of any part or the whole of the evidence in a cause being tried before it, provided the ultimate decision of the facts be left to the jury, is still followed in the English courts, the U. S. courts, and those of some states. *Belcher v. Prittie*, 4 M. & Scott 295; *Carver v. Jackson*, 4 Pet. 89; *Church v. Rouse*, 21 Conn. 167. But in most states this rule has been changed by constitution or statute forbidding the court to express an opinion as to the weight and sufficiency of evidence. The purpose is to keep unimpaired the province of the jury. *Muller v. Stewart*, 24 Cal. 502; *Frame v. Badger*, 79 Ill. 441; *Com. v. Larrabee*, 99 Mass. 412.